

HOUSE No. 2380

By Mr. O'Brien of Kingston, petition of Thomas J. O'Brien relative to the excise tax imposed on boats. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT RELATIVE TO BOAT EXCISE.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- 1 Section 3 of chapter 90B of the General Laws, as appearing in
- 2 the 1998 Official Edition, is hereby amended by inserting after the
- 3 word "less", the following new sentence:
- 4 The excise imposed by this section shall in no event be less
- 5 than ten dollars; no abatement under this section shall reduce any
- 6 such excise to less than five dollars; no abatement shall be granted
- 7 in an amount less than five dollars; and no refund shall be paid in
- 8 an amount less than five dollars.